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PRELIMINARY WORK PROGRAM
FOR PERFORMING THE ANNUAL
UPDATE OF THE DEPARTMENT OF
THE NAVY'S STRATEGIC FINANCIAL
MANAGEMENT MASTER PLAN

MAY 27, 1983

Contract Number: N00014-83-C-0016

Prepared for:
Planning and Systems Evaluation Division
Navy Accounting and Finance Center
ay" Crystal Mall, No. 3, Room 507
Washington, D.C. 20376

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I. INTRODUCTION

PURPOSE

The Planning and Systems Evaluation Division (NAFC-12) is responsible for development, evaluation and monitoring of policies, concepts, plans, and objectives for accounting and financial management systems improvement for the Department of the Navy (DON) and for developing DON policy for overall management and control of information requirements.¹ Included in these responsibilities is the task of publishing and maintaining the DON Financial Management Improvement Plan (FMIP) in a current status and periodically issuing updated plans, as mandated by SECNAVINST 7000.18B, dated 12 April 1977. The goal is to publish an updated master plan annually. NAFC-12 has the lead role in this endeavor, but must rely heavily upon cooperation and input from the other NAVCOMPT directorates. This preliminary work program is provided to assist NAFC-12 in performing the annual update of the master plan.

PRELIMINARY WORK PROGRAM FOR UPDATING THE STRATEGIC MASTER PLAN

The preliminary work program shown on the attached exhibits is meant to serve as a tool to monitor and control the strategic planning process. It should be used in conjunction with the methodology discussed in our technical report number TR-83W-035 entitled "Strategic Planning Methodology for Financial Management in the Department of the Navy." The latter report discusses the nature and purpose of the steps contained in the planning cycle. The preliminary work program serves as a tool to track the performance of planning cycle steps. The work program provides columns for indicating responsibility, planned dates for performance, and actual dates of performance. The exhibits attached indicate organizational responsibility, but NAVCOMPT planners can supplement the organizational unit with the actual name of the individual who has lead responsibility for task performance. Major steps described in the planning methodology are sometimes sub-divided into component sub-steps in order to assign specific accountability and ensure that supporting steps are performed timely, as well. Separate schedules are provided for tracking tasks that require input from several units. As an example, directorates and major claimants must submit completed survey questionnaires and quarterly status reports. A schedule is provided to track the receipt by directorate and claimant. A check or date can be noted in a cell to indicate milestone completion (column) by unit (row).

PLAN STRUCTURE

The planning unit has divided DON financial management into functional components or segments. These segments are: industrial fund, trust funds, stock fund, civilian pay, military pay, and general accounting/disbursing/

budgeting/finance. Within each functional segment, planners are attempting to identify and document goals, objectives, and strategies. In some instances, directorates with segment responsibility may not have explicit statements of goals, objectives or even strategies. In these instances, planners are working with the directorate personnel to analyze present actions, and current and proposed projects for the purpose of determining by inference what the implicit strategies are. Once these analyses have been completed, an explicit statement of strategy can be prepared.

In addition to analyzing the functional segments, planners are analyzing general strategy issues that impact multiple functional segments. Some general strategy issues are: telecommunications, management information requirements, ADP support, financial networks, internal controls, and cash management. Planning issues memoranda are being developed to point forcefully to the need to coordinate efforts on general support areas such as telecommunications among the several segments in order to avoid costly duplication and improve resource utilization.

OFFICIAL DON SYSTEMS INVENTORY

Development and maintenance of the official DON systems inventory is the responsibility of the Systems Evaluation Branch. The primary purpose of the inventory is to facilitate coordination of GAO approval of accounting systems. Hence, procedures for performing this function are not discussed herein. However, the systems inventory process currently in progress is useful for analyzing segment strategies. For the first time, a complete, accurate, and DON-wide inventory of all accounting operational systems is being taken. This inventory of operational systems is being compared to the list of development projects for the purpose of portraying the nature of the DON financial environment in the out-years. This portrayal is vital for providing a baseline for effective DON-wide strategic planning for financial management.

THE PLANNING CYCLE

The preliminary work program main component discussed below consists of an annual planning cycle which starts with the Comptroller providing guidance directly to the planners and ends with his issuing the updated master plan. A highlight of the cycle is the Annual Planning Conference in which all NAVCOMPT components have the opportunity to provide input to the planning process. The recommended conference format consists of three days. The first day will focus primarily on global questions, such as what will be the future mission of NAFCOMPT, and within what type of DON environment must it operate. On day two, selected panels of experts will conduct concurrent work shops on general strategy issues. On day three, directorates will present the goals, objectives, and strategies of their respective functional segments. The methodology also provides for optional quarterly planning conferences that will likely be of a one-half to one-day duration and will focus on some new developments with strategic plan impact. Although most of the methodology's

steps are contained in the annual cycle, there are some activities such as plan monitoring and keeping abreast of new developments that are on-going, continuous functions.

PRELIMINARY WORK PROGRAM

DON STRATEGIC FINANCIAL MANAGEMENT MASTER PLAN

SECTION: Annual Cycle

CYCLE: FY1984

Action Step	Frequency	Responsibility	Planned Date	Actual Date
1. Planning unit briefs the Comptroller 1.1 Briefing outline prepared. 1.2 Briefing conducted.	All steps performed annually.	Planning unit		
2. Comptroller reviews the latest master plan.		Comptroller		
3. Planning unit meets with Comptroller to obtain guidance 3.1 Meeting held. 3.2 Minutes prepared.		Comptroller Planning Unit		
4. Comptroller meets with NAVCOMPT directorate heads 4.1 Schedule of Planning Events prepared. 4.2 Meeting held.		Planning Unit Comptroller		
5. Planning unit solicits plan input from other directorates and major claimants (See Schedule A for list) 5.1 Survey questionnaire completed. 5.2 Cover letter addressed to each directorate and claimant (indicating page numbers in plan document relevant to each addressee). 5.3 Survey questionnaires sent. 5.4 Completed questionnaires received.		Planning Unit Planning Unit Planning Unit Directorates and claimants		

DON STRATEGIC FINANCIAL MANAGEMENT MASTER PLAN

SECTION: Annual Cycle

CYCLE: FY1984

Action Step	Frequency	Responsibility	Planned Date	Actual Date
6. Planning unit meets with directorates and major claimants to discuss plan input (See Schedule A for list of directorates and claimants)	All steps performed annually.			
6.1 Completed questionnaire reviewed.		Planning Unit		
6.2 Interview questions prepared.		Planning Unit		
6.3 Interview conducted.		Planning Unit		
6.4 Plan text revised based upon results of interviews.		Planning Unit		
7. Planning unit prepared planning issues memoranda on general strategies (See Schedule B for list of general strategies)				
7.1 Planning issues memoranda prepared.		Planning Unit		
7.2 Planning issues memoranda distributed.		Planning Unit		
7.3 Responses to planning issues memoranda received.		Directorates, claimants, and selected components		
8. Planning unit meets with selected components to discuss planning issues memoranda (See Schedule C for list of selected components)				
8.1 Responses to planning issues memoranda reviewed.		Planning Unit		
8.2 Selected components to be interviewed are identified and contacted.		Planning Unit		
8.3 Interview conducted.		Planning Unit		
8.4 Revised planning issues memoranda prepared (See Schedule B for list).				
8.5 Panel members designated and notified.		Planning Unit		

DON STRATEGIC FINANCIAL MANAGEMENT MASTER PLAN

SECTION: Annual Cycle		CYCLE: FY1984		
Action Step	Frequency	Responsibility	Planned Date	Actual Date
9. Planning unit prepares the agenda for the Annual Planning Conference	All steps performed annually.			
9.1 All speakers are identified, notified and times/dates confirmed.		Planning Unit		
9.2 Speakers are sent instructions and schedule for submitting papers.		Planning Unit		
9.3 Agenda completed.		Planning Unit		
10. Planning unit prepares for the annual planning conference				
10.1 Arrangements for conference facilities completed.		Planning Unit		
10.2 Lodging arrangements completed.		Planning Unit		
10.3 Speaker papers received (See Schedule D for list of speakers).		Speakers		
10.4 Advance reading packet prepared and distributed.		Planning Unit		
10.5 Hand-out materials and audio-visual aids completed.		Planning Unit		
10.6 Arrangements for conference moderators completed.		Planning Unit		
11. NAVCOMPT conducts the Annual Planning Conference.		NAVCOMPT		
12. Planning unit publishes the proceedings of Annual Planning Conference				
12.1 Conference notes completed, including indicators of all decisions made at the conference.		Planning Unit		
12.2 Conference proceedings prepared.		Planning Unit		
12.3 Proceedings distributed to conference participants.		Planning Unit		

DON STRATEGIC FINANCIAL MANAGEMENT MASTER PLAN

SECTION: Annual Cycle

CYCLE: FY1984

Action Step	Frequency	Responsibility	Planned Date	Actual Date
<p>13. Planning unit prepares final version of the master plan</p> <p>13.1 Comments on proceedings reviewed, if any.</p> <p>13.2 Revised master plan completed.</p> <p>13.3 Master plan issued.</p>	All steps performed annually.	Planning Unit		

DON STRATEGIC FINANCIAL MANAGEMENT MASTER PLAN

SECTION: Quarterly Cycle

CYCLE: FY1984

Action Step	Frequency	Responsibility	Planned Date	Actual Date
14. Planning unit monitors plan implementation	All steps performed quarterly			
14.1 Quarterly status reports reviewed (See Schedule E for list of reporting components).		Planning Unit		
14.2 List of reports not received prepared.		Planning Unit		
14.3 Quarterly status report for the Comptroller prepared.		Planning Unit		

SCHEDULE A: DIRECTORATES AND MAJOR CLAIMANTS

DIRECTORATES AND MAJOR CLAIMANTS	Questionnaire Sent	Completed Questionnaire Received	Interview Prepared For	Interview Held	Revised Text Prepared
Financial Systems Policy and Planning Operatives Directorate (NAFC-1)					
Resource Management Operatives Directorate (NAFC-2)					
Pay, Travel, and Disbursing Systems/ Operations Directorate (NAFC-4)					
Industrial, Inventory and Fund Accounting Systems/Operations Directorate (NAFC-5)					
Financial Management Systems Operations Directorate (NAFC-6)					
Office of Budget and Reports (NCB)					
NAVSUP					
NMPC					
Marine Corps					

SCHEDULE B: GENERAL STRATEGIES

GENERAL STRATEGY ISSUES	Memo Prepared	Comments Received	Interviews Completed	Panel Selected	Text Revised
Telecommunications					
ADP Support					
Financial Network					
System Evaluation					
Cash Management					
Internal Controls					
Research and Development					
Management Information Requirements					
ADP Security					
Systems Inventory					
Financial Systems Development					

SCHEDULE C: SELECTED COMPONENTS TO BE INTERVIEWED ON GENERAL STRATEGY ISSUES

SELECTED COMPONENTS	Interview Arranged	Interview Conducted	Designated as Panel Member		
NOTE: As components are identified, they should be listed here and tracked individually.					

SCHEDULE D: CONFERENCE SPEAKERS

SPEAKERS	Notified	Dates/Times Confirmed	Schedule Sent	Paper Received	
NOTE: As speakers are identified, they should be listed here and tracked individually.					

SCHEDULE E: REPORTING PROGRESS QUARTERLY

	QUARTERLY STATUS REPORTS RECEIVED			
	1st	2nd	3rd	4th
NOTE: Components required to submit 7000.23 Quarterly Status Reports should be listed here so that receipts can be tracked by component.				

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